

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Margaret Gordon
DOCKET NO.: 04-25620.001-R-1 and 04-25620.002-R-1
PARCEL NO.: See below

The parties of record before the Property Tax Appeal Board are Margaret Gordon, the appellant, by attorney Timothy E. Moran with the law firm of Schmidt Salzman & Moran, Ltd., in Chicago and the Cook County Board of Review.

The subject property consists of an 88-year-old, two-story, single-family dwelling of masonry construction containing 3,625 square feet of living area and prorated over two tax parcels. Features of the residence include two and one-half bathrooms, a partial-unfinished basement, air-conditioning, two fireplaces and a two and one-half car attached garage. The subject is located in New Trier Township, Cook County.

The appellant, through counsel, submitted evidence before the Property Tax Appeal Board arguing unequal treatment in the assessment process of the improvement as the basis of the appeal. In support of this claim, the appellant submitted assessment data and descriptive information on fourteen properties suggested as comparable to the subject. The appellant also submitted a two-page brief, Cook County Assessor's Internet Database sheets for the subject and the suggested comparables and a copy of the board of review's decision. Based on the appellant's documents, the fourteen suggested comparables consist of one-story or two-story, single-family dwellings of stucco, frame, masonry or frame and masonry construction located within one block of the subject. Thirteen of the comparables are located on the same street as the subject. The improvements range in age from one to ninety-one years and in improvement size from 1,523 to 4,593 square feet of

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Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds no change in the assessment of the property as established by the Cook County Board of Review is warranted. The correct assessed valuation of the property is:

<u>Docket No.</u>	<u>Parcel No.</u>	<u>Land</u>	<u>Imprv.</u>	<u>Total</u>
04-25620.001-R-1	05-17-107-070-0000	\$12,544	\$76,838	\$ 89,382
04-25620.002-R-1	05-17-107-071-0000	\$21,280	\$85,283	\$106,563

Subject only to the State multiplier as applicable.

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living area. The comparables contain from two to six full bathrooms and a finished or unfinished basement. Eight comparables contain air-conditioning, thirteen comparables have from one to four fireplaces and twelve comparables have a one-car or multi-car garage. The improvement assessments range from \$28.25 to \$44.06 per square foot of living area. Based on the evidence submitted, the appellant requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the subject's total combined assessment of \$195,945. The subject's improvement assessment is \$162,121 or \$44.72 per square foot of living area. In support of the assessment the board submitted property characteristic printouts and descriptive data on three properties suggested as comparable to the subject. The suggested comparables are improved with two-story, single-family dwellings of frame or frame and masonry construction with the same neighborhood code as the subject. The improvements range in size from 2,582 to 4,556 square feet of living area and range in age from 74 to 82 years. The comparables contain from three to five full bathrooms, a finished or unfinished basement, air-conditioning, one or two fireplaces and a multi-car garage. The improvement assessments range from \$44.67 to \$58.23 per square foot of living area. The board of review's evidence disclosed that the subject sold in May 2002 for a price of \$1,875,000. Based on the evidence presented, the board of review requested confirmation of the subject's assessment.

After reviewing the record and considering the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal. The appellant's argument was unequal treatment in the assessment process. The Illinois Supreme Court has held that taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessment valuations by clear and convincing evidence. Kankakee County Board of Review V. Property Tax Appeal Board, 131 Ill.2d 1 (1989). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. After an analysis of the assessment data, the Board finds the appellant has not overcome this burden.

Both parties submitted a total of seventeen properties somewhat similar to the subject but with many variations in living area, age, design and/or type of construction. These seventeen properties have improvement assessments ranging from \$28.25 to \$58.23 per square foot of living area. The subject's per square foot improvement assessment of \$44.72 falls within the range established by these properties. The Board finds of the seventeen properties offered for comparison by the parties, twelve vary substantially from the subject in living area,

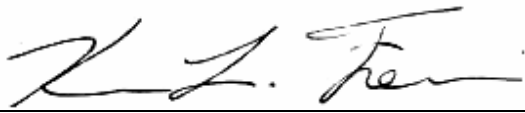
fourteen vary in construction, two vary in design and five vary in age. After considering adjustments and the differences in both parties' suggested comparables when compared to the subject, the Board finds the evidence submitted is insufficient to effect a change in the subject's assessment.

As a result of this analysis, the Property Tax Appeal Board finds the appellant has failed to adequately demonstrate that the subject dwelling was inequitably assessed by clear and convincing evidence and a reduction is not warranted.

This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code.



Chairman



Member



Member



Member



Member

DISSENTING: _____

C E R T I F I C A T I O N

As Clerk of the Illinois Property Tax Appeal Board and the keeper of the Records thereof, I do hereby certify that the foregoing is a true, full and complete Final Administrative Decision of the Illinois Property Tax Appeal Board issued this date in the above entitled appeal, now of record in this said office.

Date: April 25, 2008



Clerk of the Property Tax Appeal Board

IMPORTANT NOTICE

Section 16-185 of the Property Tax Code provides in part:

"If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel after the deadline for filing

complaints with the Board of Review or after adjournment of the session of the Board of Review at which assessments for the subsequent year are being considered, the taxpayer may, within 30 days after the date of written notice of the Property Tax Appeal Board's decision, appeal the assessment for the subsequent year directly to the Property Tax Appeal Board."

In order to comply with the above provision, YOU MUST FILE A PETITION AND EVIDENCE WITH THE PROPERTY TAX APPEAL BOARD WITHIN 30 DAYS OF THE DATE OF THE ENCLOSED DECISION IN ORDER TO APPEAL THE ASSESSMENT OF THE PROPERTY FOR THE SUBSEQUENT YEAR.

Based upon the issuance of a lowered assessment by the Property Tax Appeal Board, the refund of paid property taxes is the responsibility of your County Treasurer. Please contact that office with any questions you may have regarding the refund of paid property taxes.